

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxes Management Act 1970

55.—(1) Paragraph 6A(1) is amended as follows—

(2) In sub-paragraph (3)—

(a) for the words before paragraph (a) substitute—

“(3) If an appeal is under section 49D, 49G or 49H, the tribunal—”;

(b) in paragraph (a), for “to them not” substitute “not to be”; and

(c) in paragraph (b), for “to them are” substitute “to be”.

(3) In sub-paragraph (4), for “Commissioners” substitute “tribunal”.

(4) For sub-paragraph (5) substitute “Notwithstanding the provisions of sections 11 and 13 of the TCEA the decision of the tribunal shall be final and conclusive.”.

Commencement Information

II Sch. 1 para. 55 in force at 1.4.2009, see **art. 1(2)**

(1) Paragraph 6A was inserted by paragraph 142 of Schedule 19 to the [Finance Act 1998 \(c. 26\)](#).

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 55.